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MEMORANDUM ON THE ALLOCATION OF THE
FEDERAL TAX BURDEN BY STATE
Fiscal Years 1987-89

Since Federal tax collections data (published by the Treasury Department) do not accurately reflect the tax burden by state, Tax Foundation, in cooperation with other organizations, has developed a special allocation methodology to distribute the Federal tax burden by state. This distribution of the Federal tax burden, both "Federal funds" (excluding trust fund taxes) and total taxes (including trust funds) as estimated for fiscal years 1987-89, is given in Table 1. The "total tax burden" is consistent with the official unified budget concept introduced with the 1969 Budget.

The bases used for estimating tax burdens appear in Schedule A. Essentially the same method and bases have been used for the derivation of these estimates for the past 25 years. However, certain changes in the bases of allocation for certain taxes limit the comparability of current estimates and those of prior years:

a) Substitution of total property income for dividend income in allocating one-half the corporation income tax (1966).

b) Elimination of personal income as the base for allocating excise tax on alcoholic beverages (1972). Inclusion of the adult population as part of the base for allocating excise tax on alcoholic beverages (1957).

c) Inclusion of state unemployment taxes deposited with the Treasury in the total tax burden (1969).

d) Inclusion of taxes earmarked for the Airport and Airway Trust Fund, established in 1971, in the total Federal tax burden rather than in the Federal fund estimates for "other excises and customs" (1972).

Further explanation of the formula -- its derivation, uses, and limitations -- is contained in Tax Foundation's Research Aid No. 5, Federal Tax Burdens in States and Metropolitan Areas, April 1974 (price $2.50 + $1.00 postage and handling).

Tax Foundation, Incorporated
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Washington, D.C. 20005

March 1988

Schedule A
BASES FOR ALLOCATING THE FEDERAL TAX BURDEN BY STATE
Fiscal Years 1987-89

Tax	Base
FEDERAL FUND TAXES:	
Individual income	Individual income tax liability (1985) adjusted by 1986 changes in personal income (Internal Revenue Service)
Corporate income	1/2 personal income[a] (1986) 1/2 property income (1986) (Department of Commerce)
Alconolic beverages	1/2 total adult population July 1, 1986 1/2 consumption data (1986) (U.S. Brewers Association)
Tobacco	Total Adult Population July 1, 1986
Estate and gift	Six-year total of estate and gift tax collections (1981-1986) (Internal Revenue Service)
Other excises and customs	Disposable personal income (1986) (Department of Commerce)
TRUST FUND TAXES:	
Old-age, survivors, disability and nospitalization insurance; railroad retirement, and Federal unemployment insurance	1/2 personal income[a] (1986) 1/2 personal contributions for social insurance[b] (1986) (Department of Commerce)
State unemployment insurance taxes deposited with Treasury	Unemployment tax collections (1986) (Department of Labor)
Highway trust fund Gasoline, diesel, special fuels, lubricating oil, and neavy venicle use	Motor fuel excise data (1986) (Department of Transportation)
Trucks and buses, parts and accessories, tires, tubes, and tread rubber	Truck and bus excise data (1986) (Department of Transportation)
Airport and airway trust fund, black lung disability trust fund, and other trust funds	Disposable personal income (1986) (Department of Commerce)

a. Personal income by place of residence.
b. Adjusted for place of residence.

Source: Tax Foundation, Incorporated, March 1988.

TABLE 1

ESTIMATED TOTAL AND PER CAPITA TAX BURDEN BY STATE
FISCAL YEARS 1987-1989
($Millions except per capita)

	TOTAL TAX BURDEN			FEDERAL FUNDS TAX BURDEN			PER CAPITA BURDEN			STATE RANK 1988	
	1987	1988	1989	1987	1988	1989	1987	1988	1989	TOTAL	PER CAPITA
U.S.Total	$830,536	$885,116	$940,290	$514,478	$538,872	$570,568	$3,414	$3,603	$3,790	---	---
Alabama	10,209	10,893	11,568	6,072	6,357	6,727	2,505	2,656	2,802	25	43
Alaska	2,419	2,560	2,713	1,464	1,519	1,605	4,358	4,430	4,506	45	5
Arizona	10,209	10,915	11,606	6,358	6,668	7,086	2,991	3,108	3,213	24	33
Arkansas	5,633	6,042	6,421	3,241	3,415	3,623	2,371	2,536	2,690	32	48
California	104,606	111,631	118,703	65,052	68,193	72,221	3,806	3,985	4,158	1	11
Colorado	11,322	12,081	12,843	7,040	7,382	7,818	3,406	3,570	3,728	23	19
Connecticut	16,402	17,398	18,481	10,815	11,261	11,910	5,124	5,410	5,720	16	1
Delaware	2,486	2,648	2,813	1,472	1,538	1,628	3,890	4,106	4,321	44	8
Florida	40,820	43,585	46,379	27,638	29,054	30,804	3,409	3,547	3,678	5	21
Georgia	18,782	20,023	21,270	11,522	12,042	12,741	3,029	3,177	3,320	12	29
Hawaii	3,449	3,688	3,924	2,057	2,161	2,288	3,206	3,378	3,544	40	24
Idaho	2,455	2,632	2,798	1,369	1,448	1,535	2,428	2,581	2,717	45	47
Illinois	43,850	46,638	49,511	27,231	28,501	30,174	3,789	4,020	4,257	4	10
Indiana	16,596	17,712	18,830	10,305	10,794	11,428	3,012	3,212	3,409	15	27
Iowa	8,208	8,797	9,351	4,862	5,144	5,459	2,887	3,100	3,302	30	34
Kansas	8,285	8,851	9,409	5,089	5,345	5,664	3,349	3,555	3,753	29	20
Kentucky	9,108	9,724	10,325	5,484	5,761	6,101	2,435	2,591	2,742	27	46
Louisiana	11,560	12,315	13,067	7,064	7,402	7,836	2,564	2,726	2,886	22	41
Maine	3,268	3,494	3,712	1,987	2,089	2,192	2,769	2,941	3,104	42	37
Maryland	18,351	19,533	20,757	11,454	11,959	12,654	4,079	4,303	4,533	13	7
Massachusetts	24,874	26,456	28,114	15,991	16,704	17,678	4,254	4,510	4,777	10	4
Michigan	32,959	34,996	37,100	19,793	20,692	21,897	3,609	3,835	4,069	9	12
Minnesota	14,450	15,457	16,434	8,425	8,859	9,387	3,412	3,629	3,838	20	17
Mississippi	5,345	5,723	6,080	3,109	3,289	3,461	2,024	2,153	2,273	33	51
Missouri	16,292	17,397	18,489	10,104	10,609	11,240	3,202	3,401	3,596	17	23
Montana	2,169	2,316	2,460	1,258	1,330	1,412	2,621	2,793	2,946	47	40
Nebraska	4,774	5,126	5,457	2,842	2,999	3,181	2,980	3,188	3,383	34	28
Nevada	3,580	3,794	4,023	2,379	2,481	2,624	3,624	3,738	3,861	39	13
New Hampshire	4,056	4,315	4,588	2,658	2,770	2,930	3,888	4,071	4,260	36	9
New Jersey	36,840	39,083	41,474	23,504	24,525	29,951	4,811	5,075	5,356	7	2
New Mexico	3,822	4,087	4,342	2,291	2,405	2,549	2,538	2,664	2,780	38	42
New York	72,719	77,480	82,374	45,368	47,499	50,300	4,083	4,339	4,601	2	6
North Carolina	17,920	19,124	20,314	10,630	11,129	11,778	2,800	2,955	3,104	14	36
North Dakota	1,887	2,019	2,145	1,151	1,213	1,286	2,763	2,939	3,099	48	38
Ohio	35,304	37,644	39,977	20,994	22,001	23,295	3,284	3,500	3,716	8	22
Oklahoma	9,548	10,173	10,800	5,895	6,186	6,526	2,853	3,000	3,143	26	35
Oregon	8,074	8,635	9,170	4,680	4,935	5,234	2,982	3,175	3,357	31	30
Pennsylvania	40,029	42,622	45,225	24,108	25,287	26,781	3,365	3,579	3,792	6	18
Rhode Island	3,434	3,660	3,886	2,013	2,112	2,237	3,508	3,720	3,929	41	14
South Carolina	8,440	9,019	9,582	4,975	5,214	5,518	2,472	2,610	2,740	28	45
South Dakota	1,737	1,872	1,993	1,014	1,074	1,140	2,443	2,621	2,780	49	44
Tennessee	13,315	14,201	15,086	8,098	8,465	8,955	2,754	2,916	3,076	21	39
Texas	55,196	58,648	62,260	35,515	37,031	39,164	3,235	3,360	3,486	3	25
Utah	3,940	4,217	4,481	2,271	2,385	2,526	2,323	2,440	2,543	37	50
Vermont	1,603	1,710	1,814	972	1,023	1,084	2,942	3,109	3,268	50	32
Virginia	20,565	21,928	23,318	13,081	13,682	14,482	3,514	3,702	3,891	11	15
Washington	15,607	16,610	17,624	9,555	10,018	10,610	3,460	3,639	3,817	18	16
West Virginia	4,459	4,755	5,043	2,655	2,788	2,952	2,330	2,487	2,642	35	49
Wisconsin	15,080	16,086	17,064	8,770	9,232	9,785	3,144	3,342	3,534	19	26
Wyoming	1,543	1,642	1,739	953	998	1,057	3,014	3,169	3,319	51	31
Dist. of Columbia	2,973	3,155	3,350	1,856	1,935	2,047	4,757	5,057	5,376	43	3

Source: Total U.S. taxes as shown in the Fiscal Year 1989 Budget of the U.S. Government.
Computations of total and per capita tax burden by state were made by Tax Foundation.

TABLE 2

ESTIMATED TOTAL TAX BURDEN BY STATE
FISCAL YEARS 1979-1989
($MILLIONS)

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Total	$450,816	$506,288	$581,595	$597,472	$580,619	$645,043	$709,400	$744,578	$830,536	$885,116	$940,290
Alabama	5,908	6,582	7,444	7,583	7,204	8,276	8,996	9,340	10,209	10,893	11,568
Alaska	1,533	1,468	1,512	1,679	1,882	2,266	2,355	2,394	2,419	2,560	2,713
Arizona	4,238	5,012	6,107	6,612	6,391	7,257	8,271	8,944	10,209	10,915	11,608
Arkansas	3,291	3,493	4,129	4,137	3,929	4,557	5,011	5,038	5,633	6,042	6,421
California	51,573	58,780	68,570	70,717	68,758	77,503	86,183	92,012	104,606	111,631	118,703
Colorado	5,545	6,430	7,619	8,271	8,587	9,450	10,178	10,588	11,322	12,081	12,843
Connecticut	8,250	8,860	10,236	10,945	10,754	11,873	13,282	14,281	16,402	17,398	18,481
Delaware	1,443	1,519	1,687	1,711	1,692	1,845	1,994	2,251	2,486	2,648	2,813
Florida	16,906	19,391	22,973	25,896	25,429	29,189	33,177	35,440	40,820	43,585	46,379
Georgia	8,430	9,569	11,167	11,819	11,658	13,523	15,395	16,266	18,782	20,023	21,270
Hawaii	2,029	2,228	2,559	2,596	2,502	2,813	2,974	3,082	3,449	3,688	3,924
Idaho	1,443	1,671	1,919	1,924	1,804	2,062	2,179	2,332	2,455	2,632	2,796
Illinois	27,274	31,187	34,779	34,788	32,758	34,703	38,475	39,545	43,850	46,638	49,511
Indiana	11,045	12,404	14,133	13,386	12,544	13,620	14,915	15,229	16,590	17,712	18,830
Iowa	5,951	6,683	7,386	7,358	6,572	7,164	8,078	7,605	8,208	8,797	9,351
Kansas	4,914	5,417	6,456	6,364	6,321	6,954	7,480	7,491	8,285	8,851	9,409
Kentucky	5,680	6,480	7,503	7,239	6,962	7,770	8,502	8,396	9,108	9,724	10,325
Louisiana	6,852	7,797	9,306	10,313	10,348	11,023	11,522	11,336	11,560	12,315	13,067
Maine	1,758	1,873	2,152	2,219	2,167	2,489	2,752	2,845	3,268	3,494	3,712
Maryland	9,602	10,784	12,097	12,478	12,093	13,477	15,193	16,764	18,351	19,533	20,757
Massachusetts	12,172	13,265	15,180	15,960	15,931	18,155	20,451	21,764	24,874	26,456	28,114
Michigan	20,737	23,644	26,521	24,032	21,850	24,014	26,213	28,534	32,959	34,996	37,100
Minnesota	8,340	9,417	10,469	10,761	10,161	11,307	12,487	12,880	14,450	15,457	16,434
Mississippi	3,246	3,493	4,129	4,238	4,172	4,610	4,948	4,896	5,345	5,723	6,080
Missouri	9,512	10,430	12,155	11,762	11,303	12,820	14,124	14,838	16,292	17,397	18,489
Montana	1,398	1,620	1,803	1,855	1,723	1,948	2,046	2,000	2,160	2,316	2,460
Nebraska	3,066	3,443	3,955	3,932	3,582	4,009	4,433	4,491	4,774	5,126	5,457
Nevada	1,623	1,975	2,326	2,550	2,448	2,677	3,005	3,124	3,580	3,794	4,023
New Hampshire	1,713	1,975	2,326	2,394	2,380	2,767	3,142	3,458	4,056	4,315	4,588
New Jersey	18,168	19,948	22,566	23,889	23,602	26,956	29,802	31,909	36,840	39,083	41,474
New Mexico	1,984	2,228	2,733	2,705	2,767	3,137	3,409	3,481	3,822	4,087	4,342
New York	39,266	45,528	47,749	48,886	48,355	53,579	59,251	64,161	72,710	77,480	82,374
North Carolina	9,061	10,176	11,632	12,148	11,636	13,478	15,225	15,939	17,920	19,124	20,314
North Dakota	1,217	1,316	1,512	1,655	1,577	1,859	1,889	1,790	1,887	2,019	2,145
Ohio	22,541	25,517	28,556	27,795	26,012	28,197	30,657	32,030	35,304	37,644	39,977
Oklahoma	5,139	5,924	7,270	7,651	8,154	8,692	9,101	9,106	9,548	10,173	10,800
Oregon	5,094	6,025	6,805	6,567	5,965	6,546	7,047	7,298	8,074	8,635	9,170
Pennsylvania	24,074	26,681	30,243	30,447	29,305	31,941	34,297	36,306	40,029	42,622	45,225
Rhode Island	1,893	2,025	2,385	2,458	2,308	2,635	2,896	3,059	3,434	3,660	3,886
South Carolina	4,418	5,063	5,758	5,946	5,806	6,662	7,391	7,523	8,440	9,019	9,582
South Dakota	1,172	1,215	1,396	1,397	1,320	1,478	1,641	1,586	1,737	1,872	1,993
Tennessee	7,168	8,202	9,538	9,664	9,188	10,670	11,605	11,984	13,315	14,201	15,086
Texas	26,733	30,985	36,350	41,233	42,581	46,162	50,557	52,461	55,196	58,648	62,260
Utah	2,164	2,430	2,850	2,994	2,965	3,384	3,669	3,666	3,940	4,217	4,481
Vermont	786	861	1,047	1,068	1,056	1,184	1,286	1,384	1,603	1,710	1,814
Virginia	10,324	11,695	13,493	13,945	13,939	15,802	17,305	18,228	20,565	21,928	23,318
Washington	8,701	9,873	11,806	12,540	11,727	12,607	13,232	13,718	15,607	16,610	17,624
West Virginia	3,201	3,493	3,955	3,970	3,790	4,088	4,183	4,135	4,459	4,755	5,043
Wisconsin	9,332	10,075	11,806	11,312	11,085	12,019	13,153	13,448	15,060	16,086	17,064
Wyoming	992	1,164	1,396	1,537	1,504	1,540	1,537	1,537	1,543	1,642	1,739
Dist. of Columbia	1,938	1,975	2,152	2,146	2,070	2,310	2,506	2,660	2,973	3,155	3,350

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1979 through 1989.
Computations of total tax burden by state were made by Tax Foundation.

TABLE 3

PERCENT OF TOTAL FEDERAL TAX BURDEN BY STATE
FISCAL YEARS 1979-1989

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
U.S. Total	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Alabama	1.31	1.30	1.28	1.27	1.24	1.28	1.27	1.25	1.23	1.23	1.23
Alaska	.34	.23	.26	.28	.32	.35	.33	.32	.29	.29	.29
Arizona	.94	.99	1.05	1.11	1.10	1.13	1.17	1.20	1.23	1.23	1.23
Arkansas	.73	.69	.71	.69	.68	.71	.71	.68	.68	.68	.68
California	11.44	11.61	11.79	11.84	11.84	12.02	12.15	12.36	12.59	12.59	12.59
Colorado	1.23	1.27	1.31	1.38	1.48	1.47	1.43	1.42	1.36	1.36	1.36
Connecticut	1.83	1.75	1.76	1.83	1.85	1.84	1.87	1.92	1.97	1.97	1.97
Delaware	.32	.30	.29	.29	.29	.29	.28	.30	.30	.30	.30
Florida	3.75	3.83	3.95	4.33	4.38	4.53	4.68	4.76	4.91	4.91	4.91
Georgia	1.87	1.89	1.92	1.98	2.01	2.10	2.17	2.18	2.26	2.26	2.26
Hawaii	.45	.44	.44	.43	.43	.44	.42	.41	.42	.42	.42
Idaho	.32	.33	.33	.32	.31	.32	.31	.31	.30	.30	.30
Illinois	6.05	6.16	5.98	5.82	5.64	5.38	5.42	5.31	5.28	5.28	5.28
Indiana	2.45	2.45	2.43	2.24	2.16	2.11	2.10	2.05	2.00	2.00	2.00
Iowa	1.32	1.32	1.27	1.23	1.13	1.11	1.14	1.02	.99	.99	.99
Kansas	1.09	1.07	1.11	1.07	1.09	1.08	1.05	1.01	1.00	1.00	1.00
Kentucky	1.26	1.28	1.29	1.21	1.20	1.20	1.20	1.13	1.10	1.10	1.10
Louisiana	1.52	1.54	1.60	1.73	1.78	1.71	1.62	1.52	1.39	1.39	1.39
Maine	.39	.37	.37	.37	.37	.39	.39	.38	.39	.39	.39
Maryland	2.13	2.13	2.08	2.09	2.08	2.09	2.14	2.25	2.21	2.21	2.21
Massachusetts	2.70	2.62	2.61	2.67	2.74	2.81	2.88	2.92	2.99	2.99	2.99
Michigan	4.60	4.67	4.56	4.02	3.76	3.72	3.70	3.83	3.97	3.97	3.97
Minnesota	1.85	1.86	1.80	1.80	1.75	1.75	1.76	1.73	1.74	1.74	1.74
Mississippi	.72	.69	.71	.71	.72	.71	.70	.66	.64	.64	.64
Missouri	2.11	2.06	2.09	1.97	1.95	1.99	1.99	1.99	1.96	1.96	1.96
Montana	.31	.32	.31	.31	.30	.30	.29	.27	.26	.26	.26
Nebraska	.68	.68	.68	.66	.62	.62	.62	.60	.57	.57	.57
Nevada	.36	.39	.40	.43	.42	.42	.42	.42	.43	.43	.43
New Hampshire	.38	.39	.40	.40	.41	.43	.44	.42	.49	.49	.49
New Jersey	4.03	3.94	3.88	4.00	4.06	4.18	4.20	4.29	4.44	4.44	4.44
New Mexico	.44	.44	.47	.45	.48	.49	.48	.47	.46	.46	.46
New York	8.71	8.99	8.21	8.18	8.33	8.31	8.35	8.62	8.75	8.75	8.75
North Carolina	2.01	2.01	2.00	2.03	2.00	2.09	2.15	2.14	2.16	2.16	2.16
North Dakota	.27	.26	.26	.28	.27	.29	.27	.24	.23	.23	.23
Ohio	5.00	5.04	4.91	4.65	4.48	4.37	4.32	4.30	4.25	4.25	4.25
Oklahoma	1.14	1.17	1.25	1.28	1.40	1.35	1.28	1.22	1.15	1.15	1.15
Oregon	1.13	1.19	1.17	1.10	1.03	1.01	.99	.98	.97	.97	.97
Pennsylvania	5.34	5.27	5.20	5.10	5.05	4.95	4.83	4.88	4.82	4.82	4.82
Rhode Island	.42	.40	.41	.41	.40	.41	.41	.41	.41	.41	.41
South Carolina	.98	1.00	.99	1.00	1.00	1.03	1.04	1.01	1.02	1.02	1.02
South Dakota	.26	.24	.24	.23	.23	.23	.23	.21	.21	.21	.21
Tennessee	1.59	1.62	1.64	1.62	1.58	1.65	1.64	1.61	1.60	1.60	1.60
Texas	5.93	6.12	6.25	6.90	7.33	7.16	7.13	7.05	6.65	6.65	6.65
Utah	.46	.46	.49	.50	.51	.52	.52	.49	.47	.47	.47
Vermont	.17	.17	.18	.18	.18	.18	.18	.19	.19	.19	.19
Virginia	2.29	2.31	2.32	2.33	2.40	2.45	2.44	2.45	2.48	2.48	2.48
Washington	1.93	1.95	2.03	2.10	2.02	1.95	1.87	1.84	1.88	1.88	1.88
West Virginia	.71	.69	.68	.66	.65	.63	.59	.56	.54	.54	.54
Wisconsin	2.07	1.99	2.03	1.89	1.91	1.86	1.85	1.81	1.82	1.82	1.82
Wyoming	.22	.23	.24	.26	.26	.24	.22	.21	.19	.19	.19
Dist. of Columbia	.43	.39	.37	.36	.36	.36	.35	.36	.36	.36	.36

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1979 through 1989.
Computations of total tax burden by state were made by Tax Foundation.

TABLE 4

ESTIMATED TOTAL FEDERAL TAX BURDEN PER CAPITA BY STATE
FISCAL YEARS 1979-1989

	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
U.S. Total	$2,053	$2,286	$2,542	$2,587	$2,490	$2,738	$2,982	$3,090	$3,414	$3,603	$3,790
Alabama	1,571	1,732	1,898	1,929	1,819	2,094	2,234	2,311	2,505	2,656	2,802
Alaska	3,766	3,652	3,670	4,007	4,173	4,340	4,676	4,377	4,358	4,430	4,506
Arizona	1,744	1,998	2,200	2,328	2,198	2,365	2,590	2,725	2,991	3,108	3,213
Arkansas	1,512	1,595	1,792	1,798	1,714	1,960	2,148	2,136	2,371	2,536	2,690
California	2,262	2,557	2,859	2,885	2,742	3,012	3,324	3,422	3,806	3,985	4,158
Colorado	2,013	2,278	2,577	2,747	2,773	2,911	3,115	3,210	3,406	3,570	3,728
Connecticut	2,648	2,845	3,267	3,476	3,396	3,807	4,215	4,485	5,124	5,410	5,720
Delaware	2,474	2,619	2,802	2,852	2,801	3,050	3,239	3,590	3,890	4,106	4,321
Florida	1,919	2,152	2,311	2,477	2,388	2,630	2,927	3,031	3,409	3,547	3,678
Georgia	1,651	1,858	2,022	2,096	2,046	2,325	2,613	2,678	3,029	3,177	3,320
Hawaii	2,224	2,408	2,609	2,622	2,492	2,694	2,819	2,878	3,206	3,378	3,544
Idaho	1,605	1,810	2,003	1,987	1,856	2,056	2,108	2,295	2,428	2,581	2,717
Illinois	2,428	2,779	3,026	3,029	2,860	3,045	3,343	3,425	3,789	4,020	4,257
Indiana	2,047	2,293	2,551	2,455	2,296	2,517	2,698	2,771	3,012	3,212	3,409
Iowa	2,049	2,304	2,524	2,546	2,265	2,498	2,765	2,644	2,[illegible]7	3,100	3,302
Kansas	2,080	2,271	2,711	2,658	2,605	2,859	3,063	3,039	3,349	3,555	3,753
Kentucky	1,615	1,823	2,022	1,977	1,898	2,100	2,250	2,248	2,435	2,591	2,742
Louisiana	1,706	1,922	2,188	2,360	2,344	2,439	2,685	2,530	2,564	2,726	2,886
Maine	1,604	1,701	1,896	1,950	1,910	2,174	2,356	2,429	2,769	2,941	3,104
Maryland	2,315	2,599	2,854	2,909	2,825	3,131	3,475	3,791	4,079	4,303	4,533
Massachusetts	2,110	2,300	2,638	2,755	2,750	3,175	3,537	3,731	4,254	4,510	4,777
Michigan	2,254	2,562	2,842	2,621	2,412	2,708	2,872	3,154	3,609	3,835	4,069
Minnesota	2,059	2,304	2,541	2,623	2,448	2,735	2,977	3,058	3,412	3,629	3,838
Mississippi	1,350	1,450	1,619	1,671	1,630	1,777	1,885	1,862	2,024	2,153	2,273
Missouri	1,956	2,135	2,458	2,374	2,278	2,594	2,814	2,941	3,202	3,401	3,596
Montana	1,783	2,051	2,268	2,331	2,138	2,364	2,452	2,401	2,621	2,793	2,946
Nebraska	1,949	2,182	2,505	2,487	2,251	2,515	2,751	2,786	2,980	3,188	3,383
Nevada	2,342	2,705	2,820	2,917	2,690	2,866	3,119	3,241	3,624	3,738	3,861
New Hampshire	1,942	2,191	2,488	2,533	2,477	2,855	3,135	3,414	3,888	4,071	4,260
New Jersey	2,480	2,716	3,038	3,218	3,164	3,624	3,966	4,202	4,811	5,075	5,356
New Mexico	1,607	1,767	2,074	2,011	2,007	2,180	2,364	2,354	2,538	2,664	2,780
New York	2,222	2,420	2,724	2,774	2,734	3,056	3,383	3,602	4,083	4,339	4,601
North Carolina	1,619	1,807	1,957	2,025	1,919	2,199	2,450	2,521	2,800	2,955	3,104
North Dakota	1,855	1,994	2,302	2,504	2,333	2,706	2,759	2,591	2,763	2,939	3,099
Ohio	2,101	2,378	2,627	2,581	2,412	2,660	2,851	2,986	3,284	3,500	3,716
Oklahoma	1,785	2,022	2,372	2,433	2,525	2,544	2,732	2,716	2,853	3,000	3,143
Oregon	2,031	2,331	2,537	2,468	2,249	2,472	2,542	2,708	2,982	3,175	3,357
Pennsylvania	2,051	2,279	2,543	2,565	2,471	2,712	2,889	3,066	3,365	3,579	3,792
Rhode Island	2,036	2,185	2,500	2,571	2,402	2,777	3,016	3,150	3,508	3,720	3,929
South Carolina	1,511	1,713	1,826	1,861	1,797	2,014	2,212	2,220	2,472	2,610	2,740
South Dakota	1,701	1,766	2,011	2,045	1,911	2,117	2,329	2,230	2,443	2,621	2,780
Tennessee	1,641	1,858	2,047	2,090	1,967	2,278	2,431	2,501	2,754	2,916	3,076
Texas	2,010	2,271	2,510	2,[illegible]32	2,722	2,813	3,115	3,123	3,235	3,360	3,486
Utah	1,598	1,728	1,911	1,928	1,869	2,000	2,145	2,181	2,323	2,440	2,543
Vermont	1,561	1,732	2,025	2,058	2,039	2,246	2,394	2,567	2,942	3,109	3,268
Virginia	1,988	2,244	2,491	2,545	2,516	2,822	3,042	3,158	3,514	3,702	3,891
Washington	2,236	2,450	2,827	2,938	2,738	2,901	2,972	3,076	3,460	3,639	3,817
West Virginia	1,708	1,847	2,000	2,033	1,947	2,095	2,128	2,140	2,330	2,487	2,642
Wisconsin	1,981	2,122	2,489	2,375	2,317	2,545	2,735	2,811	3,144	3,342	3,534
Wyoming	2,234	2,478	2,890	3,043	2,931	2,889	2,854	2,978	3,014	3,169	3,319
Dist. of Columbia	2,937	3,061	3,373	3,422	3,290	3,799	4,170	4,270	4,757	5,057	5,376

Source: Total U.S. taxes as shown in the Budget of the U.S. Government for fiscal years 1979 through 1989. Computations of per capita tax burden by state were made by Tax Foundation.